

# **EXHIBIT 2**

**to**

**Plaintiff ePlus, Inc.'s Motion and  
Supporting Memorandum for Leave  
to File an Offer of Proof Regarding  
its Damages Claim Pursuant to  
Federal Rule of Evidence 103  
and 35 U.S.C. § 284**

## ePLUS, Inc. v. Lawson Software, Inc.

## Offer of Proof Regarding Claim For Damages

## Exhibit List

Exhibit No.	Date	Description
1	8/11/09	ePlus Rule 26(a)(1) Initial Disclosures at 5
2	5/3/10	Expert Report of Russell Mangum at 1, 2, 12-21, 23, 25-29, fn. 43, fn. 46, fn. 47, Exhibit 2, Exhibits 3a-d, Exhibits 4a-d
3	5/14/10	Supplemental Expert Report of Russell Mangum
4	5/18/10	ePlus's Supplemental Response to Interrogatory No. 17
5	6/13/10	Second Supplemental Expert Report of Russell Mangum at 1, 2, 13
6	10/20/09	Lohkamp Deposition Transcript at 13:3-8, 31:1-7, 47:21:48:3, 56:20-57:18, 62:4-7, 66:5-14, 72:5-73:3, 74:7-17, 75:4-8, 81:3-12, 92:6-100:17, 131:2-6, 131:20-132:22
7	12/16/09	Farber Deposition Transcript at 5:11-13, 16:8-24, 18:7-14, 37:23-38:25, 39:7-11, 51:11-17, 53:24-54:1, 208:6-209:18, 307:8-23, 309:3-18, 353:18-23
8	4/21/10	White Deposition Transcript at 10:8-10, 22:8-24:10, 48:18-22, 49:11-50:12, 50:24-53:20, 55:11-57:4, 67:2-17, 80:16-85:3, 113:3-115:1, 115:12-22, 116:5-25, 117:10-121:10, 122:23-127:13, 136:12-139:20, 151:8-152:2, 179:10-19, 183:3-186:15, 205:24-206:20, 207:24-209:7
9	10/12/09	Schriesheim Deposition Transcript at 19:9-11, 34:9-19, 41:2-20, 44:4-45:8, 46:20-47:10, 47:17-48:3, 62:13-63:6, 64:1-65:2, 77:14-20, 86:13-87:17, 90:8-10, 90:12-91:4, 97:20-98:10
10	10/19/09	Christopherson Deposition Transcript at 34:13-36:3, 55:15-56:20, 106:4-8, 107:6-10, 225:20-226:10
11	10/9/09	Frank Deposition Transcript at 11:12-14, 147:9-153:9
12	3/11/10	Oliver Deposition Transcript at 11:14-13:6, 13:10-14:1, 15:6-16:2
13	2/19/10	Yuhasz/Williams Deposition Transcript at 9:16-18, 71:10-72:6, 72-85, 78:9-90:1, 90:17-23, 91:5-95:15

Exhibit No.	Date	Description
14	6/3/10	Expert Report of Philip Green at 2, 12-13, 25-26, Exhibits E, J, J-3, L, L-1, L-2, L-3
15	6/9/10	Expert Report of Brooks Hilliard at ¶¶ 2-3
16	5/5/10	Expert Report of Dr. Alfred Weaver at ¶¶ 2-3
17		Farber Declaration at ¶¶ 3-5, 6-35
18	2/12/05	Settlement & License Agreement between Ariba, Inc. and ePLUS, Inc., dated February 12, 2005 at ¶¶ 2, 5, 12, 21-22, Exhibit D (PX-043)
19	10/30/08	Press Release – Ariba Wins Patent Case Against Emptoris, ePlus0948946-47 at ePlus0948946
20	9/22/08	Ariba Helps Growing Enterprises Achieve Spend Management Excellence, ePlus0948948
21	10/12/04	Farber Deposition Transcript at 106:17-107:13
22	12/11/08	Patent License and Settlement Agreement among SAP America, Inc., SAP AG and ePLUS inc. at ¶¶ 2.1, 2.4, 4.1 (PX-318)
23	5/18/10	Farber Deposition Transcript at 119:13-15, 162:2-18, 177:16-23
24	7/7/09	Settlement and License Agreement between ePLUS inc. and Verian Technologies, Inc. at ¶¶ 4, 14, Exhibit A (PX-320)
25	8/28/09	Settlement and License Agreement between ePLUS inc. and Perfect Commerce, LLC and Exhibits A and B ¶¶ 5, 14, Exhibit A (PX-317)
26	8/19/09	Settlement and License Agreement between ePLUS, Inc. and SciQuest, Inc. at B ¶¶ 5, 14, Exhibit A (PX-319)
27	6/22/10	Mangum Deposition Transcript at 159:14-160:8, 177:15-179:13, 195:12-197:14, 200:21-202:19, 209:6-210:7, 210:19-211:1, 233:22-234:15
28	1/20/06	Expert Report of Dr. Richard Razgaitis, ePLUS0444883-5052 at ePLUS0445019
29	12/20/05	Report of Robert N. Yerman, ePLUS0445363-416
30	5/9/05	IMB OEM Software Agreement (L0344875-79 at L0344875)

Exhibit No.	Date	Description
31	8/00/02	ePLUS 2002 Form 10-K at 6-7 (ePLUS0133288-373 at ePLUS133295-96)
32	6/20/01	Lawson's June 2001 S-1 Statement at 3, 5 (PX-433)
33	5/31/09	Lawson Form 10-K Report for the Fiscal Year Ending 5/31/09, L0067240-L0067336 at L0067243, L0067246 (PX-195)
34	6/28/00	ePlus Form 10-K , ePLUS0132902-77 at ePLUS0132909-10 (DX-263)
35		ePLUS Systems Response to Gannett E-Procurement Supplier Questions, Issues or Items Requiring Further Explanation (PX-281)
36	3/17/00	Lawson Software Product Contract Documentation between Lawson Associates, Inc. and Indalex and addenda (PX-334)
37		ePLUS 's Response to Novant Health Request for Proposal, Procure to Pay – 1674 at 29 (PX-298)
38		Novant Health Procurement-Current State at 1-3 (PX-143)
39		Lawson/SciQuest Procure-to-Pay (P2P) Solutions Overview for Novant (PX-247)
40	3/20/09	Series of E-mail with Various Attached Documents Including Lawson's Response to Novant's RFP (PX-248)
41	3/17/09	E-mail with Attached Presentation Referencing Novant's Responses to ePlus's Questions on RFP (PX-249)
42	2/21/08	Memorandum from Keith Lohkamp to Keith Knuth re: Cleveland Clinic and Procurement Punchout (PX-468)
43	10/24/07	Emails relating to ePLUS's Proposal to Blue Cross Blue Shield of NC (PX-316)
44	3/17/00	Lawson Software Product Contract Documentation between Lawson Associates, Inc. and Blue Cross/Blue Shield of NC and addenda (PX-333)
45	3/17/00	Lawson Software Product Contract Documentation between Lawson Associates, Inc. and XM Satellite Radio, Inc. and addenda (PX-331)
46	9/27/06	ePLUS Proposal For: HanesbrandsInc – eProcurement Solution for

Exhibit No.	Date	Description
		Indirect Spend (PX-299)
47	9/2006	Procure+Hosted & Content+SP – Hanes 9/2006 (ePLUS0434516-17)
48		Responding to an RFx (ePLUS0612276-93)
49	2/8/2000	Certified Copy of U.S. Patent No. 6,023,683 (PX-001)
50	4/25/00	Certified Copy of U.S. Patent No. 6,055,516 (PX-002)
51	1/7/06	Certified Copy of U.S. Patent No. 6,505,172 (PX-003)
52	8/26/02	Lawson's 2002 10-K at 17 (DX-298)
53	7/29/05	Lawson's 2005 10-K at 2 (DX-301)
54	7/29/03	Lawson Form 10-K Report for the Fiscal Year Ending 5/31/03, (L0074557-677 at L0074577)
55	2008	Lawson Q4 FY08 Forecast vs Budget – Fully Allocated; Non-GAAP View (L0288394)
56	2008	Lawson Q4 FY08 Forecast vs Budget – Fully Allocated; Non-GAAP View, (L0288396)
57	2008	Lawson Q3 FY08 Forecast vs Budget – Fully Allocated; Non-GAAP View, (L0288397)
58	2010	Lawson Software Reports Third Quarter 2010 Financial Results, (L0343673-282 at L0343673)
59	5/5/09	Lawson CEO Weekly Executive Meeting, LE110144-62
60	11/2001	eComplex Indirect Procurement: The Final Frontier for Savings, (ePLUS115273-91 at ePLUS115277)
61	2001	Lawson Software e-Procurement: Revolutionizing the Healthcare Supply Chain (PX-129)
62	6/8/09	Critical Capabilities for Best-of-Breed E-Procurement vendors, (L0340572-600 at L0340574-75, L0340580-600)
63	10/26/09	White Deposition Transcript at 52:22-54:21, 143:19-144:2

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64	10/12/09	Defendant's Response to ePLUS Interrogatory No. 21
65	8/24/09	Defendant's Response to ePLUS Interrogatory No. 10
66	9/18/09	Defendant's Supplemental Response to ePLUS Interrogatory No. 10
67	12/23/09	Defendant's Second Supplemental Response to ePLUS Interrogatory No. 10
68	1/8/10	Defendant's Third Supplemental Response to ePLUS Interrogatory No. 10
69	4/20/10	Defendant's Fourth Supplemental Response to ePLUS Interrogatory No. 10
70	5/18/10	Defendant's Fifth Supplemental Response to ePLUS Interrogatory No. 10
71	2005-10	License and Maintenance Revenues for S3 System Spreadsheet (L0290366)
72		Lawson Financial Spreadsheet (L0290393)
73	2005-10	License and Maintenance Revenues Spreadsheet (L0314204)
74	12/2009-03/2010	License and Maintenance Revenues Spreadsheet (L0344873)
75	12/2009-02/2010	Service Revenues Spreadsheet (L0344874)
76		Lawson Financial Spreadsheet (L0417614)
77		Lawson's Accused License Revenue by Sku (PX-508)
78		Lawson Financial Spreadsheet (L0345165)
79		Lawson's Accused Maintenance Revenue by Sku (PX-509)
80		Lawson's Total Accused Service Revenue to Accused Service Revenue (PX-514)
81	5/29/03	Press Release: ePLUS Awarded Patent on Electronic Cross-Catalog Searching (PX-282 )

Exhibit No.	Date	Description
82	6/2004	Procure+ Client/Server System Administration Guide Version 6.606 June 2004 (PX-289)
83a		Content+™ Supplier Portal, Harness the Power of Rich, Online Catalog Content (ePLUS0009390-91)
83b		Content+, Product Content Management for the Enterprise, An Executive White Paper (ePLUS0027388-401)
83c	3/2003	Content+, Product Content Management for the Enterprise, An Executive White Paper (ePLUS0028469-82)
83d		Procure+™ Gain Control of your Procurement Process (ePLUS0037014-15)
83e	5/29/03	Press Release, ePlus Awarded Patent on Electronic Cross-Catalog Searching (ePLUS0047323-24)
83f		ePlus Company Profile, Excellence Through Experience. A Trusted Partner and Proven leader in Enterprise Cost Management (ePLUS 0113979-84)
83g		ePlus Technology Solutions, Increase Profitability, Efficiency and Control Across Your Enterprise (ePLUS 0113990-95)
83h	12/22/03	Email chain regarding Marking of Documentation (ePLUS0229212-20)
83i		ePlus Systems, Inc. Disk (ePLUS0524883)
83j		ePlus Procure+ Disk (ePLUS0524884)
83k		ePlus Technology Solutions: Increase Profitability, Efficiency and Control Across Your Enterprise (ePLUS0710278-653)
83l		Procure+ 6.6 Client/ Server System Support File Guide (ePLUS0710654-1237)
83m		Procure+ 6.6 Client/Server System Support Files Guide (ePLUS0711238-805)
83n		Procure+ 6.6 Client/Server System Support Files Guide; Procure+ 6.6 Web System Administration Guide; Procure+ 6.6 Web User's Guide (ePLUS 0711806-2408)

Exhibit No.	Date	Description
83o		Procure+ 6.6 Web User's Guide (ePLUS0712409-690); Procure+ Integration Processing (ePLUS0712691-700); Procure+ Gain Total Control of Your Procurement Process (ePLUS0712701-702); Creating and Sustaining Cost Savings Across Your Enterprise, An Executive White Paper (ePLUS0712703-722); Content+ Product Content Management for the Enterprise, An Executive White Paper (ePLUS0712723-736); Outsourced Procurement Services, Realizing the Promise of Strategic Sourcing, An Executive White Paper (ePLUS0712737-756); Procure+ 6.6 Client/Server System Support Files Guide (ePLUS0712757-3001)  (ePLUS 0712409-3001)
83p		Procure+ 6.6 Client/Server System Support Files Guide (ePLUS0713002-3403); Procure+ 6.6 Web System Administration Guide; Procure+ 6.6 Web User's Guide (ePLUS0713404-3576)  (ePLUS 0713002-576)
83q		Procure+ 6.6 Web System Administration Guide (ePLUS0713577-764); Procure+ 6.6 Web User's Guide (ePLUS0713765-4214)  (ePLUS0713577-4214 )
83r		ePlus inc. Procure* Client/Server System Administration Guide, Version 6.606(ePLUS 0714215-4432); Procure+ 6.6 Client/Server System Support Files Guide (ePLUS 0714433-4726 )  (ePLUS 0714215-726)
83s		Procure+ 6.6 Client/Server System Support Files Guide (ePLUS 0714727-5083); ePlus Awarded Patent on Electronic Cross- Catalog Searching (ePLUS 0715084-5085); e+ Content+ Proposal for Copeland Corporation, April 27,2004 (ePLUS 0715086-5102); Spend Management, Spend+ Gain Powerful Insight into Enterprise Spending and Reduce Costs across Your Organization (ePLUS 0715103-5105); Procure+ Integration Processing (ePLUS 0715106-5115); Asset Management, Manage+ (ePLUS 0715116-5117)  (ePLUS 0714727-5117 )
83t		Screenshot: IRVING - News and Information (ePLUS0442856)
83u		Screenshot: IRVING - Welcome to Procure+ (ePLUS0442857)

Exhibit No.	Date	Description
83v	2008	<i>e</i> <sup>+</sup> Country of Origin Solution, Meeting Country of Origin Requirements (ePLUS0529031-032)
83w	2008	<i>e</i> <sup>+</sup> Country of Origin Solution , Increasing your U.S. Government Sales (ePLUS0529033-034)
83x	2006	IT Outsourcing Success with <i>e</i> Plus, Paving the Way for Continued Growth and Profitability (ePLUS0529139-140)
83y	9/2008	One Size Does Not Fit All: An Executive White Paper on Purchasing, Content and Supplier Enablement (ePLUS0529141-151)
83z	2005	Success with <i>e</i> Plus, Harnessing <i>e</i> Procurement Efficiencies on a Global Scale (ePLUS0529152-153)
83aa	2008	<i>e</i> Plus: Product Information Management, Fueling Supply Management (ePLUS0529154-159)
83bb	2009	<i>e</i> Plus <i>e</i> Procurement, Automating Spending with Procure+ (ePLUS0529160-163)
83cc	9/2008	How's and Why's of Automating Procurement, An Executive White Paper on Successful <i>e</i> Procurement Implementation (ePLUS0529164-177)
83dd	9/2008	Content+ Advanced, An Executive White Paper on Product Content Management for the Enterprise (ePLUS0529178-191)
83ee	2006	Procurement Success with <i>e</i> Plus, Embracing a Strategic Focus (ePLUS0529192-193)
83ff	9/2008	Erasing the Barriers to Achieving <i>e</i> Procurement ROI, An Executive White Paper on Supplier Enablement (ePLUS0529194-207)
83gg		Screenshot of <i>e</i> Plus Website : Procure+ (ePLUS0529214)
83hh		Screenshot of <i>e</i> Plus Website : Product Information Management (ePLUS0529218)
84	11/10/09	Correspondence from <i>e</i> Plus Counsel to Perfect Commerce. LLC re Perfect Commerce Patent License Agreement with <i>e</i> Plus, Inc. (ePLUS0940862-63)

Exhibit No.	Date	Description
85	11/10/09	Correspondence from ePlus Counsel to SciQuest, Inc. re SciQuest Patent License Agreement with ePlus, Inc. (ePLUS0940864-65)
86	11/24/09	Correspondence from SciQuest Counsel to ePlus Counsel re Product Marking Requirement (ePLUS0940866)
87	11/10/09	Correspondence from ePlus Counsel to Verian Technologies, Inc. re Verian Technologies Patent License Agreement with ePlus, Inc. (ePLUS0940867-68)
88	9/7/10	Hearing Transcript at 69:7-19